

Exhibit 14

THE KROGER CO. POLICY CONCERNING SEXUAL HARASSMENT AND OTHER FORMS OF HARASSMENT

Philosophy

The Kroger Company is committed to a workplace free from unlawful discrimination which includes sexual harassment and other forms of harassment because of one's race, color, religion, gender, national origin, age, disability or sexual orientation.

Any form of harassment undermines the Company's insistence upon employee integrity, and is considered serious misconduct. No employee, either male or female, should be subjected to offensive conduct or innuendo, either verbal or physical, from co-workers, supervisors, customers or vendors.

All employees have a responsibility to maintain the workplace free of harassment and to report such misconduct when it occurs, just as any form of unlawful discrimination should be reported.

Policy

Proven sexual harassment, or harassment because of an individual's race, color, religion, gender, national origin, age, disability or sexual orientation will result in discipline up to and including discharge.

Sexual harassment is defined as:

Unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct if (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, (2) submission to or rejection of such conduct by an individual is used as the basis of employment decisions affecting such individual, or (3) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Examples of sexual harassment include but are not limited to the following:

- ☐ Conditioning promotion, demotion, performance evaluations and the like upon submission to sexual favors.
- ☐ Touching that is unwanted, uninvited, or offensive.
- ☐ Displaying sexually suggestive or explicit material, pictures or cartoons.
- ☐ Relating sexually suggestive or explicit stories or "jokes".
- ☐ Making sexually suggestive or explicit gestures.

Harassment because of one's race, color, religion, gender, natural origin, age disability or sexual orientation is defined as:

Verbal or physical conduct that (1) denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, national origin, sexual orientation, gender, age or disability, or that of the individual's relatives, friends, or associates, and (2) has the purpose or effect of creating an offensive work environment, unreasonably interferes with an individual's work performance, or otherwise adversely affects an individual's work performance.

Examples of such harassment include but are not limited to the following:

- ☐ Making derogatory ethnic or racial statements, or belittling one's religion or religious practices.
- ☐ Perpetuating stereotypes about one's age, gender, etc. ("You're too old to change your ways.", "This is women's work.")
- ☐ Refusing to assist an employee or customer because of his/her race, gender, etc.
- ☐ Disparaging the sexual orientation of an employee, his/her associates, or a customer.

**REPORTING AND INVESTIGATION PROCEDURE FOR SEXUAL HARASMENT AND
OTHER FORMS OF HARASSMENT**

If you believe that you are being sexually harassed by a co-worker, supervisor, customer or vendor, or if you believe you are being harassed by a co-worker, supervisor, customer or vendor because of your race, color, religion, gender, national origin, age, disability or sexual orientation you should take these steps:

1. Firmly and clearly tell the person who is harassing you that his or her behavior is unwelcome and should stop at once. If possible, take a witness to this discussion. Write a statement about the incident and what you did to stop it, including dates, times and places. This statement will be helpful if the harassment continues and the Company needs to investigate. If you are uncomfortable with telling the person who is harassing you to stop, then proceed to the reporting procedure below.
2. Report the incident to your immediate supervisor, another member of management, any person in the Human Resources Department (Paula Race or Bryan Kittleson, 4111 Executive Parkway, Westerville, OH 43081, 614-898-3260), the President (Bruce Macaulay, 614-898-3207) or call the Kroger Helpline at 1-800-689-4609; TDD, 877-673-6803. Your report should be as specific as possible, including the name of the person who is harassing you, a description of the conduct, and the effect that conduct is having on your working conditions and work performance, and the names of any witnesses who could assist in the investigation.

All claims of harassment will be investigated promptly and will be handled professionally and as confidentially as circumstances permit. Your further participation in the investigation may be necessary, and you will be informed of the outcome. The Company will not tolerate reprisals or retaliation against persons reporting alleged harassment or anyone participating in the investigation of the alleged harassment.